

Board of Alien Labor Certification Appeals
UNITED STATES DEPARTMENT OF LABOR
WASHINGTON, D.C.

'Notice: This is an electronic bench opinion which has not been verified as official'

DATE: February 27, 1997

CASE NO: 95-INA-499

In the Matter of:

QUADLOGIC CONTROLS CORP.,
Employer,

On Behalf of:

EVELANE J. TIU,
Alien

Appearance: V. R. Fling, Esq.
New York, New York, for the Employer and the Alien

Before: Huddleston, Holmes, and Neusner
Administrative Law Judges

FREDERICK D. NEUSNER
Administrative Law Judge

DECISION AND ORDER

This case arose from an application for labor certification on behalf of the Alien Evelane J. Tiu (Alien) filed by Quadlogic Controls Corp., (Employer), pursuant to § 212(a)(5)(A) of the Immigration and Nationality Act, as amended, 8 U.S.C. § 1182(a)(5)(A) (the Act), and regulations promulgated thereunder, 20 CFR Part 656. After the Certifying Officer (CO) of the U.S. Department of Labor at New York denied this application, the Employer requested review pursuant to 20 CFR § 656.26. The following decision is based on the record upon which the CO denied certification and the Employer's request for review, as contained in the Appeal File (AF), and written arguments of the parties. 20 CFR § 656.27(c).

Statutory authority. An alien seeking to enter the United States for the purpose of performing skilled or unskilled labor may receive a visa, if the Secretary of Labor has determined and certified to the Secretary of State and to the Attorney General that (1) there are not sufficient U. S. workers who are able, willing, qualified, and available at the time of the application and at the place where the alien is to perform such labor; and

(2) the employment of the alien will not adversely affect the wages and working conditions of the U.S. workers similarly employed. See 8 U.S.C. § 1182(a)(5)(A). An employer desiring to employ an alien on a permanent basis must demonstrate that the requirements of 20 CFR, Part 656 have been met. These requirements include the responsibility of the employer to recruit U.S. workers at the prevailing wage and under prevailing working conditions through the public employment service and by other reasonable means in order to make a good faith test of U.S. worker availability.

STATEMENT OF THE CASE

Application. On June 4, 1993, the Employer applied for labor certification to enable the Alien, a Philippines national, to fill the job of "Assistant Controller." AF 1-246.

Position to be filled. The job for which the Employer is recruiting is entitled "Assistant Controller" in its business, which it described as "Manufacture & Monitor Electronic Meters." The duties were described as follows in Employer's application:

Assist Controller in directing financial activities of company including preparing, using computer and calculator reports which summarize and forecast company business activity and financial position in areas of income, expenses and earnings, based on past, present and expected operations, directing determination of depreciation rates to apply to capital assets; establishing and recommending to management major economic objectives and policies for company; performing computerized cost accounting system; managing accounting dept; directing preparation of budgets; preparing reports required by regulatory agencies; preparing and reviewing corporate tax packages; advising management on desirable operational adjustments due to tax code revisions; arranging for audits of company assets; coordinating work with outside accountants; advising management about property and liability insurance coverage; directing financial planning, procurement, and investment of funds; using Excalibur Plus, Excalibur Plus Premier and Summit software under the Unix system, Lotus 1-2-3, Word Perfect and Word Star. Supervise accounting clerk.

This position is a "Controller" under Occupational Code 160.172-058 of the Dictionary of Occupational Titles, Employment and Training Administration, U. S. Department of Labor, based on the CO's analysis.¹ Employer's application required a four year

¹Administrative notice is taken of the Dictionary of Occupational Titles, published by the Employment and Training Administration of the U. S. Department of Labor.

baccalaureate degree with a major in "Accounting or Commerce or Business Administration." Employer specially required either one year of experience as an "Assistant Controller" or two years as an "Auditor or Accountant." ² AF 75.

Alien's qualifications. Ms. Tiu's academic training includes the baccalaureate degree of Bachelor of Science in Commerce with a major in Accounting, plus post graduate courses of study in business administration, taxation, and business law. Also, the Alien attended a four month course that led to certificates for the study of "Wordstar" and "Lotus 123." In addition, she earned an "Accountancy Qualifying Certificate" and is a "Certified Public Accountant" in the Republic of the Philippines, where she attended school for most of the studies on which her educational qualifications are based. AF 02-38, 68.

The Alien worked as an instructor in accounting and as an accountant in the Philippines, and was a State Auditor for the government of the Republic of the Philippines. Later, she was an External Auditor at the headquarters of the United Nations in New York, N. Y., for about six months.³ The Alien was hired by the Employer's New York City office as an Accountant from July 1990 to September 1992, and was an Assistant Auditor from September 1992 to April 1993. In performing her usual duties for the Employer, the Alien used the Lotus 123, Word Perfect, and Word Star software systems, and she also became familiar with and used the Excalibur Plus, Excalibur Plus Premier, and Summit software systems while working for the Employer. AF 64-67.⁴

Report of Recruitment Results. Employer's effort to recruit workers for the position of Assistant Controller resulted in seventeen referrals and applications. AF 39-55, 89-187. All of the U. S. workers were rejected. While a few were rejected because they did not meet the academic criteria, nearly all of the academically qualified applicants were rejected because they lacked computer skills that Employer required. Although some fourteen qualified candidates had experience in Lotus 123, Word Perfect, and Word Star, at least twelve, including two Certified Public Accountants, were rejected solely because they lacked background in the Excalibur Plus, Premier, and Summit software. AF 214-244. Several of the U. S. workers were professionally well-qualified, some to the point of being "overqualified." Of sixteen telephone interviews with qualified applicants, ten were

²The Controller would be Alien's immediate supervisor, and the Alien would supervise one employee in this job. AF 75.

³In the UN position she used the Lotus 123 and Word Perfect/Word Star software systems, as well as the usual office calculators.

⁴The Alien is currently working in the Assistant Controller position.

conducted on the same date---November 23, 1993, but no personal interviews were held with any of the U. S. workers who applied for this job. AF 243-244.

Notice of Finding. In the January 6, 1995, Notice of Finding (NOF) the CO advised the Employer that, subject to Employer's rebuttal, certification would be denied under subsection of 20 CFR §§ 656.20(c)(8), and 656.21(b)(2) and (6). Citing 20 CFR § 656.21(b)(2), the NOF required Employer to demonstrate either that its job requirements were not unduly restrictive or that they arose from business necessity.⁵ The CO said Employer's rejections of the U. S. workers were based primarily on their lack of special experience in Excalibur Plus, Excalibur Plus Premier and Summit, and Word Perfect and Word Star software. Noting the applications of the Employer and the Alien, the CO rejected such criteria on grounds that the Alien did not have these user skills before the Employer hired her. The CO accepted the degree requirements of Employer's application, however, with the comment that baccalaureate degrees in finance, a master's degree in business administration, or CPA certification should also be acceptable qualifications for this job.

If the Employer did not amend and eliminate the unacceptable job criteria, it was required to establish the business necessity of the offending requirements under 20 CFR § 656.21(b)(2)(i). In pursuing this alternative, the Employer must establish that its special requirements bear a reasonable relation to the occupation in the context of Employer's business and that they are essential to performance of the job in a reasonable manner. The CO's NOF then required (1) documentation that in the occupation and/or in the Employer's business the degrees it specified are the only possible qualifying academic degrees for this position; and (2) a list of persons who previously held the position in Employer's firm, and the academic degree by which each former employee had qualified for this job.⁶

⁵For a history of the Act and regulations and for background on "business necessity" see **Information Industries, Inc.**, 88-INA-82(Feb. 9, 1989).

⁶Under 20 CFR § 656.21(b)(5) the Employer must establish that the criteria stated in its application represent its actual minimum requirements for the position. The Employer's proof must show that it had not previously hired workers with less training or experience for the job involved in this application or that it is not feasible to hire a worker with less training or experience than the Employer's job offer requires. 20 CFR § 656.24(b)(2)(ii) requires the CO to consider as able and qualified for the job any U. S. worker who by education, training, experience or a combination of such factors is able to perform the duties of the occupation in such normally acceptable manner as is customary for similarly employed U. S. workers. A U. S. worker applying for the job that was offered to the Alien may only be rejected by the Employer for lawful reasons that are job-related under 20 CFR § 656.21(b)(6), since 20 CFR § 656.20(c)(8) requires that the job offer be clearly open to any qualified U. S. worker.

Based on normal requirements of this position, as described in the Dictionary of Occupational Titles, and on the resumes of the seventeen U. S. workers who applied, the CO listed several U. S. workers that the Employer rejected who were qualified by both their academic training and their experience in related jobs, including Ross Goldberg, Anthony Laudani, Edith Morgan, Po Long Quim, Jack K. Seltzer, Marc Yudkowitz, Joseph R. Lemanski, Barry Himelfarb, and Jack Shama. In discussing the Employer's behavior in the recruiting process, the CO quoted the response of Mr. Lemanski, a U. S. applicant who was qualified by a baccalaureate degree in accounting, a license as a Certified Public Accountant, three years of experience as Senior Accountant, four years of experience as Assistant Controller, and one year of experience as Acting Controller:⁷

What does a lack of meeting all the computer requirements have to do with doing the job of assisting the controller in accounting and financial matters. ... I have enough computer experience to feel comfortable with any software system. Is the employer looking to hire an account (and CPA) or a computer programmer/systems analyst.

Noting this, the CO observed that the Employer had rejected all of the U. S. workers, even though several highly qualified applicants were available at the time of Employer's recruiting effort. The CO then directed that in its rebuttal the Employer describe its interviews with the persons who responded to the advertisement, that it clarify with specificity the rejection of U.S. applicants on grounds of lack of experience in the use of computer software not specifically required, and that it document its rejection of the U.S. applicants listed. AF 247-251.

Rebuttal. Employer's rebuttal documentation included a page from a state statute book, and excerpts from a discussion of the State of New York Certified Public Accounting examination. AF 477-481. It also transmitted proprietary data supplied by the manufacturers of the computer software systems it used to conduct its business. AF 275-461.⁸

1. Qualifications. The Employer's rebuttal first addressed its hiring criteria, specifically alluding to academic background and professional experience relevant to the work of an Assistant Controller.

Academic. The statements regarding academic background in the Employer's rebuttal disavowed both a master's degree in

⁷See NOF at AF 248.

⁸Employer's exhibits included excerpts from Lotus 1-2-3 (AF 275-284), Premier (AF 462-476), and Premier Excalibur+ (AF 285-461).

business administration ("MBA") and certified public accountant licensure ("CPA") as minimum requirements for the job at issue. Based on no documentation whatsoever, it discussed and compared the academic training administered to students seeking the award of baccalaureate degrees specializing in "Finance," "Accounting," "Business Administration," and "Commerce." Implying that any of the other degrees would be acceptable, the Employer concluded that a "Finance" major was "not an appropriate degree for the position offered."⁹

Experience. Employer contended that the requirements of experience it fixed for this job arose from business necessity in that (1) they bear a reasonable relationship to the occupation and are essential to performance of the job in a reasonable manner, and (2) they "are not special qualifications that differ from the norm for the occupation in the United States." The Employer further explained that as the Assistant Controller, the Alien supervises an accounting clerk, whom she instructs and oversees in the performance of his duties. It said the Assistant Controller also oversees outside auditors and accountants working with the Employer's staff.

2. Business necessity. Employer said its business controls are in the software programs in Excalibur Plus, Excalibur Plus Premier, Summit, Lotus 1-2-3, Word Star, and Word Perfect. The Employer then described the way in which each of these systems functions in the operation of its business by way of contending that experience in these electronic control systems is a business necessity.

To explain the esoteric nature of the computer software experience it requires, Employer stated but did not document its assertion that a combination of the Excalibur Plus, Excalibur Plus Premier, and Summit software systems constitute the main program it uses to operate its business:

This program cost our company over \$100,000 to buy and have installed. It is an intricate systems,(sic) not user friendly and very detailed. It involves 17 different modules to run our entire office. For example, different modules are used for general ledger, accounts payable, payroll, accounts receivable, inventory control, purchase orders, point of sale, billing, order entry, job cost, customer information, bank reconciliation, quick sale, time billing, budgets, depreciation, forecasts, tax returns,

⁹In passing, the Employer noted (1) that its Controller had a degree majoring in Business Administration, and (2) that the position of Assistant Controller was created in 1992, and (3) that the Alien was the only worker who ever occupied the job.

etc., and their various reports. Reports are generated on a daily, weekly, monthly, and quarterly basis depending on the need for specific information or filing requirements.

AF 546. The Assistant Controller, said the Employer, must be able to understand the work performed or explain to subordinates how to do their work or troubleshoot, if there are problems.¹⁰

3. Interviews. The Employer described telephone interviews with nine of the U. S. workers, providing the dates and times of each call, some of the qualifications it considered, and the lack of experience it regarded as significant in each instance. Based on its presentation of each interview, it is inferred that where the Employer did not mention of any minimal requirement it did not object to the candidate based on that criterion. In the case of Jack F. Seltzer it said he did not have an academic degree in Accounting, Commerce, or Business Administration, and was still a candidate for a Master's degree in Business Administration. Moreover, said the Employer, he lacked experience with Excalibur-Plus, Excalibur Plus-Premier and Summit. Ross Goldberg, however, simply lacked experience with Excalibur-Plus, Excalibur Plus-Premier and Summit. AF 261. Thus, the Employer eliminated each of the U. S. workers who were candidates for the job based on a single common denominator that the depth or excellence of their other qualifications could not overcome---all U. S. workers that it rejected lacked experience with the Excalibur Plus, Excalibur Plus-Premier, and Summit software systems.

4. Acquisition of skills. The Employer explained at length that its usual business needs required it to have in one person the combination of business and computer experience to perform the functions of the Assistant Controller. AF 261-259. Employer argued without documentation that it was the custom of the United States meter industry that each competing firm adopts its own combination of skills, pointing to the variations in the use of several software systems it cited. Employer then said that each competing employer requires different skills, depending on the particular needs of the company. Presenting no documentation or evidence to support these assumptions, the Employer nevertheless concluded that, "Regardless of the type or size of the company, the individual who is the second in command of the financial operation of the company would be required to know all of the technology and skills associated with the job or she would not be able to perform their (sic) job." AF 258-259.

¹⁰As the Assistant Controller only has one assistant, it is inferred that in describing such skills as necessary to permit her to assist the Controller the suggestion that several subordinates rely on her computer experience for some form of supervision at AF 259-261 were clerical errors or hyperbole.

Lastly, the Employer addressed the time and circumstances in which the Alien acquired the computer software experience that it regards as the sine qua non of the job it is offering. The Employer asserted that the Alien's qualifications were limited to experience with Lotus 1-2-3, Word Perfect, and Word Star when she was first hired as an accountant during July of 1990. Employer then said that at the time she was promoted to the position of Assistant Controller the Alien "possessed knowledge of all the computer skills required in our 750A #13," contending without evidence or documentation that the Alien used and became familiar with the Excalibur Plus, Excalibur Plus Premier, and Summit software systems while she was working for the Employer as an accountant between July 1990 and September 1992, as noted above. AF 64-67.

Final Determination. The Employer requested review after the CO denied certification in the Final Determination of March 21, 1995. Before addressing the rebuttal, the CO reviewed the NOF and pointed out that the Employer had not listed any special requirements. By describing the duties of the position and the qualifications of the U. S. workers' resumes Employer indicated that it did require special experience with the data processing software it listed. Based on the ETA 750A form of the Employer, the CO observed that these added skills were not accepted as job requirements and that the Alien did not have those user skills before Employer hired her. The CO said that, if such computer skills were listed as special requirements in its application, they would have been found to be excessive and restrictive, subject to Employer's documentation as a business necessity. In rebuttal, nevertheless, the Employer admitted that these computer skills are not special requirements but are essential to perform the job in a reasonable manner.

As Employer's rebuttal was not convincing, the CO rejected the Employer's unstated special requirements, as the ETA 750A form had listed the position of Assistant Controller, required one year of experience on the job or two years as an Auditor or Accountant, and noted no special requirements at all. The CO found (1) that the Alien qualified under the related occupation, (2) that the Alien did not have the unstated special requirements before she was hired, and (3) that the Alien appeared able to learn the skills the Employer says it now requires.

The CO then noted that under 20 CFR § 656.24(b)(2)(ii) the U. S. worker is considered to be able and qualified for the job, if by education, training, and experience or a combination thereof the worker is able to perform in a normally acceptable manner the duties involved in the occupation as it customarily is performed by other workers similarly employed. The CO concluded that nine of the U. S. workers who applied for the job were duly qualified on the basis of experience in related occupations, but

were rejected by the Employer for reasons it did not demonstrate to be lawful under 20 CFR §§ 656.20(c)(8) and 656.21(b)(6).

Consequently, the CO questioned the Employer's good faith in recruiting, explaining that even though "highly qualified" U. S. applicants were available, the Employer had rejected all of the candidates. The CO concluded by denying certification on grounds that the Employer had failed to document that its rejection of all the U. S. applicants was based on lawful reasons and that the Employer had relied on the lack of special requirements that it had failed to state in its application, as well as on the lack of experience with one or more of the job duties that it listed. AF 531-533.

Discussion

Business necessity. Under 20 CFR § 656.2(b)(2) a position's qualifications must be those normally required for the job in question. The Dictionary of Occupational Titles does not include among the job criteria for an Assistant Controller the worker's capacity to perform the duties listed in the unique institutional environment Employer described in its rebuttal. The CO correctly concluded that the Employer failed to show that such special requirements arose from business necessity, in spite of its complaint that it spent \$100,000 to acquire and install an elaborate software management system that it now complains is not "user friendly."

Lawful special requirements must arise from the Employer's business necessity, and the hiring criteria for this position may not be based on employer preference or convenience. In spite of its arguments to the contrary, the Employer failed to sustain its burden of proving that the absence of such special experience prevents the worker from performing the basic duties of this job even though the specific knowledge and experience the Employer required may prove advantageous. As a result these special requirements construed a preference, not a business necessity under the Act and regulations.¹¹ Because the Employer's unstated special requirements are unduly restrictive, they prevent the referral of U. S. workers who are otherwise qualified, and are contrary to law.

Alien's qualifications. The NOF, the rebuttal, and the Final Determination discussed the CO's requirement that the Employer document that before she was hired by the Employer, the Alien did not have the user skills in the Excalibur Plus, Excalibur Plus Premier, and Summit software, which defined the qualifications for the Assistant Controller position. As noted above, the

¹¹See **Afinitec Corp.**, 87-INA-516(Dec. 7, 1987); **WSBT TV**, 87-INA-505(Nov. 19, 1987).

Employer agreed that the Alien's qualifications were limited to experience with Lotus 1-2-3, Word Perfect, and Word Star when it hired her as an Accountant in July of 1990. The Employer said that the Alien "possessed knowledge of all the computer skills required in our 750A #13," at the time of her promotion to the position of Assistant Controller, conceding that the Alien used and became familiar with the Excalibur Plus, Excalibur Plus Premier, and Summit software systems while she was working for the Employer. AF 64-67. The Employer did not provide either the dates when it installed these software systems or the dates and circumstances of the Alien's training in their operation.

The Employer first noted that under 20 CFR § 656.21(b)(6) it may not specify position requirements that the Alien did not possess when she was initially hired.¹² Employer contended that when she was hired as Assistant Controller the Alien was qualified by the experience she gained in her job with the Employer as an Accountant. Employer reasoned that the job duties in the two positions are different, that the Assistant Controller is higher in the Employer's hierarchy than an Accountant, and that the job salary is higher.¹³ The Employer did not document the comparative salaries or the hierarchical status, however.

The Employer relies on the qualifications it indicates the Alien had at the time of application. The Alien's application does not support this, as she only noted certificate training in Wordstar and Lotus 1-2-3 in her form ETA 750B. AF 68. Moreover, Employer did not otherwise establish by evidence or documentation that the Alien acquired expertise in these software systems, either by experience while working on this job or by training in courses she might have taken while working for the Employer.

The Employer's argument is based on its assumption that the positions of Accountant and Assistant Controller are not similar. To prove this the Employer must, at a minimum, submit evidence and documentation to establish the following facts: (1) The official company job descriptions for the positions to permit comparison of the job duties; (2) Information indicating whether the positions are newly created; (3) The amount or percentage of

¹²Citing **ERF Inc., d/b/a Bayside Motor Inn**, 89-INA-105(Feb. 14, 1990).

¹³Employer cited **Deloitte and Touche**, 90-INA-493(Feb. 7, 1992); **Paradise Produce, Inc.**, 90-INA-463(Apr. 30, 1992); **Altera Corp.**, 90-INA-136(June 19, 1992); **Advanced Computer Concepts**, 90-INA-091(Aug. 2, 1991); and **E&C Precision Fabricating, Inc.**, 89-INA-249(Nov. 21, 1990).

time the employee spends performing each duty in each of the jobs being compared; (4) The job qualifications for each position and the date or dates when such requirements were established by the Employer; (5) Information indicating where the two positions fall within the hierarchy of the Employer's business organization; (6) Information indicating whether and by whom these jobs have previously been filled; and (7) The salaries Employer pays for each of these jobs. **Oleen & Associates, Inc.**, 94-INA-315(June 16, 1995), citing 20 CFR § 656.21(b)(5); and see **Delitizer Corp. of Newton**, 88-INA-482(May 9., 1990)(en banc).¹⁴

Because no such proof is convincingly presented, the CO was not persuaded that the Employer demonstrated the dissimilarity of the position in which the Alien acquired experience with the Excalibur Plus, Excalibur Plus Premier, and Summit software systems, and neither are we.¹⁵ It is concluded that Employer failed to demonstrate that the Alien is specially qualified to work in the Excalibur Plus, Excalibur Plus Premier, and Summit software systems or that such expertise is necessary to her current work.

Moreover, it is well-established that the unsupported assertions in Employer's brief and in other parts of this record are not evidence of facts that can be considered in determining this appeal. **Personnel Sciences, Inc.**, 90-INA-43(Dec. 12, 1990). It cannot be assumed that the work of Assistant Controller cannot be performed without qualification in Excalibur Plus, Excalibur Plus Premier, and Summit software systems, as no documentation or evidence that this qualification is necessary for the performance of the Assistant Controller's duties appears of record beyond the unsupported assumptions expressed in Employer's brief.

Consequently, we agree with the CO for the reasons stated in the NOF and Final Determination: (1) the Employer did not sustain its burden of proving that the Assistant Controller's experience in Excalibur Plus, Excalibur Plus Premier, and Summit software systems is a business necessity and (2) the Employer did not sustain its burden of proving that any of the U. S. applicants would be unable to perform the duties of the Assistant Controller in the normally accepted manner that job customarily is performed by a U. S. without such qualifications.

¹⁴In **Yasufumi d/b/a ODA Steak House of Kyoto**, 89-INA-357 (Mar 28, 1991), and **Central Harlem Group, Inc.**, 89-INA-284(May 14, 1991), it was held that substantially the same job with a different job title does not alone establish sufficient dissimilarity and that the employer may not require U. S. applicants to have the same type of experience that the alien acquired only while working for the employer in the same job. Compare the panel's finding in **E & C Precision Fabricating, Inc.**, 89-INA-249(Nov. 21, 1990).

¹⁵Employer's facts closely approximate the finding of the CO in **Guardian Drug Company**, 94-INA-536(Jan. 26, 1996).

As the Employer did not sustain its burden of proof in rebutting the CO's reasons for denying certification in the NOF, as further explained in the Final Determination, the following order will enter.

ORDER

The Certifying Officer's denial of labor certification is hereby AFFIRMED.

For the Panel:

FREDERICK D. NEUSNER
Administrative Law Judge

NOTICE OF OPPORTUNITY TO PETITION FOR REVIEW: This Decision and Order will become the final decision of the Secretary unless within twenty days from the date of service a party petitions for review by the full Board. Such review is not favored and ordinarily will not be granted except (1) when full Board consideration is necessary to secure or maintain uniformity of its decisions, or (2) when the proceeding involves a question of exceptional importance. Petitions must be filed with:

**Chief Docket Clerk
Office of Administrative Law Judges
Board of Alien Labor Certification Appeals
800 K Street, N.W.
Suite 400
Washington, D.C. 20001-8002**

Copies of the petition must also be served on other parties and should be accompanied by a written statement setting forth the date and manner of service. The petition shall specify the basis for requesting full Board review with supporting authority, if any, and shall not exceed five double-spaced pages. Responses, if any, shall be filed within ten days of service of the petition, and shall not exceed five double-spaced pages. Upon the granting of a petition the Board may order briefs.

BALCA VOTE SHEET

CASE NO: 95-INA-499

**QUADLOGIC CONTROLS CORP.,
Employer,**

**EVELANE J. TIU,
Alien**

PLEASE INITIAL THE APPROPRIATE BOX.

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	:	CONCUR	:	DISSENT	:	COMMENT	:
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Holmes	:	:	:	:	:	:	:
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Thank you,

Judge Neusner

Date: February 21, 1997.